

FRANK ROYAL BRUSHABER
GENEOLOGICAL RECORDS

SOURCE:

Sovereignty Education and Defense Ministry (SEDM)

<http://sedm.org>

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1 BIOGRAPHICAL SUMMARY

Significance: Plaintiff in the case of Brushaber v. Union Pacific Railroad, 240 U.S. 1 (1916).

1. For the complete case transcript direct from the U.S. Supreme Court, see:

SEDM Exhibit #09.031
<http://sedm.org/Exhibits/ExhibitIndex.htm>

2. For an analysis of the significance of the case, see:

An Investigation Into the Meaning of the Term "United States"
<http://www.famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.htm>

3. For an Analysis of his nonresident alien status and how to implement it in your own personal case, see:

Nonresident Alien Position, Form #05.020
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/MemLaw/NonresidentAlienPosition.pdf>

Full Name: Frank Royal Brushaber

Address: 936 Saint Marks; Brooklyn, New York
Later addresses: 140 Broadway, New York

DOB: 6 Sep 1884

Father: Henry Brushaber, who married Mary Luke on 6 Dec 1866 in Manhattan, Certificate #4543.

Citizenship: Draft registration card says he's a native born "U.S. Citizen"

Tax Status: "Nonresident alien". See Treasury Decision 2313 attached.

Occupation: Stockbroker. See 1920 and 1930 census forms.

Employer: Davies, Thomas & Co.

5 Nassau Street

New York, New York

Boss: Frederick M. Davies

Wife: Anna S. Brushaber - approx DOB: 1887

Date of Marriage: 14 Oct 1914 in Kings County, Certificate Number 11794.

Daughter: Jane - approx DOB: 1917

Daughter: Anne - approx DOB: 1928

Frank himself was born in New York as were his parents.

Wife Anna was born in New York but her parents were born in Germany.

Frank and Anna both spoke German.

2 BIRTH CERTIFICATE

Date of Birth: 6 Sept 1844

Place of Birth: Kings County, New York.

Birth Records Source: Zion German Evangelical Lutheran Church, 125 Henry Street, Brooklyn Heights, NY.

Zaunhagen

- 5 July. August Wilhelm Wöingarten, geb. 26 Juni 85.
 21. August Wöingarten, mit Balssierzycki, Russland.
 22. Rosa geb. Raben, mit Frankfurt am Main.
 fol. N. 67 Fay St. F. John W. Greenwald, Magdalena
 Krampner.
- 4 " Emma Henriette Robstein, geb. 18 Nov. 84.
 21. Georg Robstein, mit Brooklyn.
 22. Emma geb. Kloss, mit Brooklyn.
 fol. N. 74, 4 No. F. Hermann Kloss.
- 11 " Wilhelmine Sandmann, geb. 1 Okt. 84. New York.
 21. Johann Christian Sandmann, mit New York.
 22. Auguste Pauline geb. Kloss, mit Brooklyn.
 fol. N. 339 No. 26 N. F. Wilhelmine Kloss.
- 12 " Ralph Förster Richter, geb. 19 Juni 83.
 21. Friedrich Fr. Richter, mit Liebeck in Deutschland.
 22. Pauline geb. Förster, mit New York.
 fol. N. 26 Berkeley Place. F. Arnold H. Förster.
- 13 " Moritz Carl Breithaupt, geb. 23 May 84.
 21. Carl Breithaupt, mit New York.
 22. Louise geb. Käufer, mit Brooklyn.
 fol. N. 85, 38 St. F. Moritz Carl Käufer, Anton H.
 Schaum.
- 10 " Rudolph Gottlieb Klahn, geb. 14 May 85.
 21. Rudolph Gottlieb Klahn, mit New York.
 22. Louise Marie Henriette geb. Kalloff, Brooklyn.
 fol. N. 111 Union St. F. Anna Kalloff.
- 12 " Friedrich August Guckes, geb. 30 May 85.
 21. August Heinrich Guckes, mit Rade in Hannover.
 22. Annie geb. Overbeck, mit New York.
 fol. N. 72 Delaware St. F. Friedrich Tournelle,
 und dessen Frau Marie.

1. 4/11/85

- 12 July. Beba Mathilde Hasbagen, geb. 16 März 85.
 21. Friedrich Hasbagen, mit Meiningen in Hannover.
 22. Beba geb. Heil, mit Dampfbahn Ostf.
 fol. N. 133 Bergen Str.
- 14 " Frank Royal Brushaber, geb. 6 Sept. 84.
 21. Henry Brushaber, mit New York.
 22. Lucie Marie geb. Luche, mit New York.
 fol. N. 278 Cleve St. F. Edward W. Brushaber,
 und dessen Frau Emma Louise.
- 15 " Max Ludwig Rögle, geb. 29 Juni 85.
 21. Max Rögle, mit Feitth in Bayern.
 22. Auguste geb. Wöngenfelder, mit Speyer, in der Pfalz.
 fol. N. 59 Main St. F. Louis Wöngenfelder.
- 16 " Anton Kistenmacher, geb. 30 Juni 85.
 21. Louis Kistenmacher, mit Altona in Holstein.
 22. Caroline geb. Hennrich, mit New York.
 fol. N. 138 Wyckoff St. F. Anton u. Fritz Kistenmacher.
- 19 " Johann Friedrich Rohrs, geb. 24 May 85.
 21. Dietrich Hermann Rohrs, mit Wöhnebergen, Hannover.
 22. Anna Margaretha geb. Heimbachel, mit Brooklyn et. 4.
 fol. N. 2079, 3 No. N. Y. F. Joh. Friedr. Heimbachel,
 und Doris Heimbachel.
- 17 " Mathilde Amalie Helene Sandberg, geb. 17 May 85.
 21. Eleanor Sandberg, mit Friedrichsdorf in Schleswig.
 22. Auguste geb. Köpfer, mit Schneidemühl in Posen.
 fol. N. 70 130, 18 St. F. Peter Jerssen,
 Mathilde Lange, Helene Mathies.

3 CENSUS RECORDS

STATE New York
 COUNTY Kings
 TOWNSHIP OR OTHER DIVISION OF COUNTY _____

FOURTEENTH CENSUS OF THE UNITED STATES

NAME OF INCORPORATED PLACE _____

NAME OF INSTITUTION _____

ENUMERATED BY _____

1	PLACE OF ABODE.				5	6	TENURE.		PERSONAL DESCRIPTION.				CITIZENSHIP.			EDUCATION.			Place of birth of each person and parents of each PERSON.	
	Street, avenue, road, etc.	Home number or farm, etc. (See instructions.)	Number of dwelling house in order of visitation.	Number of family in order of visitation.			Home owned or rented.	If owned, free or mortgaged.	Sex.	Color or race.	Age at last birthday.	Single, married, widowed, or divorced.	Year of immigration to the United States.	Naturalized or alien.	If naturalized, year of naturalization.	Attended school any time since Sept. 1, 1919.	Whether able to read.	Whether able to write.	19	20
1	936	6	452	Powell, Charles	Head	R		M	W	29	M								Pennsylvania	
2				— Kathleen	Wife			F	W	23	M								Pennsylvania	
3				— Mary Jane	Daughter			F	W	12	S								Pennsylvania	
4			453	Lautman, Elias	Head	R		M	W	68	M	1880	NA	1885					Germany	Germa.
5				— Fanny	Wife			F	W	57	M								New York	
6				— Louis	Son			M	W	33	S								New York	
7			454	Brushaber, Frank	Head	R		M	W	35	M								New York	
8				— Anna	Wife			F	W	32	M								New York	
9				— Jane	Daughter			F	W	3	S								New York	
10			453	Johnson, Ethel	Head	R		F	W	32	S								New York	
11				— Blanch	Daughter			F	W	29	S								New York	
12			456	Card, Philip	Head	R		M	W	32	M								New York	
13				— Cecilia	Wife			F	W	27	M								New York	
14				— Eugene	Son			M	W	16	S								New York	
15			457	Henny, William	Head	R		M	W	43	M								New York	
16				— Elizabeth	Wife			F	W	41	M	1901	NA	Head					New England	Engen.

THE UNITED STATES: 1920—POPULATION

ENUMERATION DISTRICT No. 1084 | 16 **A**

INCORPORATED PLACE Borough of Brooklyn
(Insert proper name and, also, name of class, as city, village, town, or borough. See instructions.)

WARD OF CITY 4680

ENUMERATED BY ME ON THE 3rd DAY OF January 1920.

O. W. V. Du Cret ENUMERATOR. 4957

NATIVITY AND MOTHER TONGUE.						Whether able to speak English.	OCCUPATION.			Number of farm schedule.
PERSON.		FATHER.		MOTHER.			Trade, profession, or particular kind of work done, as spinner, salesman, laborer, etc.	Industry, business, or establishment in which at work, as cotton mill, dry goods store, farm, etc.	Employer, salaried or wage worker, or working on own account.	
Place of birth.	Mother tongue.	Place of birth.	Mother tongue.	Place of birth.	Mother tongue.					
19	20	21	22	23	24	25	26	27	28	29
Pennsylvania		Pennsylvania		Pennsylvania		ye	Professor	College	W	1840
Pennsylvania		Pennsylvania		Pennsylvania		ye	None			2
Pennsylvania		Pennsylvania		Pennsylvania		ye	None			3
Germany	German	Germany	German	Germany	German	ye	None			4
Germany	German	Germany	German	New York	German	ye	Physician	At Home	OA	6858
New York	German	New York	German	New York	German	ye	Clerk	Brokerage	W	7999
Germany	German	Germany	German	Germany	German	ye	None			8
New York		New York		New York		ye	None			9
Pennsylvania		Pennsylvania		Pennsylvania		ye	Stenographer	Rapid Transit	W	10790
Pennsylvania		Pennsylvania		Pennsylvania		ye	Secretary	Financial Advisor	W	1199
Germany	German	Germany	German	England	English	ye	Accountant	Public Office	W	1298
Germany	German	Germany	German	Germany	German	ye	None			13
New York		New York		New York		ye	None			14
New York		New York		New York		ye	None			15
England	English	Newfoundland	English	Newfoundland	English	ye	Accountant	Public Office	W	1698
Canada	English	Canada	English	New York		ye	Teacher	Seaside	G.A.	1785

or other
of county

F

Unincorporated place

Institution

(proper name and also name of town, or township, town, precinct, district, etc. See instructions.)

(Enter name of any unincorporated place having approximately 500 inhabitants or more. See instructions.)

(Insert name of institution, if any, and indicate the lines on which the

OF ABODE		NAME of each person whose place of abode on April 1, 1930, was in this family MyFamily.com State include first, last, the 1930 name and middle initial, if any. Include every person living on April 1, 1930. Omit children born since April 1, 1930	RELATION Relationship of this person to the head of the family	HOME DATA			PERSONAL DESCRIPTION					EDUCATION		PLACE OF BIRTH				
Number of lines (1-5)	Number of dwelling house in order of visitation			Number of family in order of visitation	House owned or rented	Value of house, lot, and contents, monthly rental, if rented	Mach. net	Does this family live on a farm?	Sex	Color or race	Age at last birthday	Marital con- dition	Age at first marriage	Attended school or college any time since Sept. 1, 1929	Whether able to read and write	PERSON	FATHER	MOTHER
2	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
2	306	Saslaw Meyer S.	Head	R	60	R		M	W	22	M	22	No	yes	New York	Russia	Roumania	
		Hahmah L.	Wife - H					F	W	22	M	22	Yes	yes	New York	Russia	Russia	
	307	Finberg David H.	Head	R	60	R		M	W	46	M	22	No	yes	Russia	Russia	Russia	
		Jennie	Wife - H					F	W	42	M	18	No	yes	Massachusetts	Ireland	Ireland	
	365	Waldman Adolph Joseph	Head	R	70	R		M	W	26	M	23	No	yes	New York	Hungary	Hungary	
		Adelle	Wife - H					F	W	22	M	19	No	yes	New York	Massachusetts	Russia	
		Newfeldt Bernard	bro-in-law					M	W	29	Un		No	yes	New York	Massachusetts	Russia	
	369	O'Brien Anne	Head H	R	50	R		F	W	37	Wd	20	No	yes	England	Irish state	England	
		Bernard	Son					M	W	16	S		No	yes	England	England	England	
	519	Roehm Walter	Head	R	65			M	W	43	M	33	No	yes	New Jersey	Austria	New Jersey	
		Edna B.	Wife - H					F	W	23	M	23	No	yes	New Jersey	Germany	New York	
6	171	400	Jeffers Richard	Head	R	45	R		M	W	24	M	24	No	yes	New York	New York	New York
			Helen	Wife				F	W	21	M	21	No	yes	New York	New York	New York	
		401	Paine Joseph	Head	R	50		M	W	32	M	30	Yes	yes	New York	New York	New York	
			Claire	Wife - H				F	W	33	M	30	No	yes	New Jersey	Germany	Germany	

	365	Waldman Adolph	Head	R	70	R	M	W	26	M	20	no	yes	New York	Hungary	Hungary	
		Adelle	Wife-H				F	W	22	M	19	no	yes	New York	Massachusetts	Russia	
		Neufeldt Bernard	bro-in-law				M	W	29	W		no	yes	New York	Massachusetts	Russia	
	309	O'Brien Anne	Head	H	R	50	R	F	W	37	W	20	no	yes	England	Irish Free State	England
		Bernard	Son				M	W	16	S		no	yes	England	England	England	
	319	Roehm Walter	Head	R	65		M	W	43	M	33	no	yes	New Jersey	Austria	New Jersey	
		Edna B.	Wife-H				F	W	23	M	23	no	yes	New Jersey	Germany	New York	
6	171	400	Jeffers Richard	Head	R	45	R	M	W	24	M	24	no	yes	New York	New York	New York
			Helen	Wife				F	W	21	M	21	no	yes	New York	New York	New York
		401	Jaine Joseph	Head	R	50		M	W	32	M	30	yes	yes	New York	New York	New York
			Claire	Wife-H				F	W	32	M	30	no	yes	New Jersey	Germany	Germany
		402	Danford Valdemar	Head	R	45	R	M	W	38	M	28	no	yes	Denmark	Denmark	Denmark
			Martha	Wife-H				F	W	44	M	35	no	yes	Denmark	Denmark	Denmark
			Ethel M.	Daughter				F	W	5	S		no	yes	Nebraska	Denmark	Denmark
6		403	Brushaber Frank R.	Head	R	65	R	M	W	44	M	30	no	yes	New York	New York	New York
			Anna S	Wife-H				F	W	43	M	27	no	yes	New York	Germany	Germany
			Jane	Daughter				F	W	13	S		yes	yes	New York	New York	New York
			Anne	Daughter				F	W	14	S		no	yes	New York	New York	New York
		404	Egan William J.	Head	R	75	R	M	W	36	M	25	no	yes	New Jersey	Irish Free State	Irish Free State
			Elizabeth	Wife-H				F	W	33	M	22	no	yes	New York	Australia	Irish Free State
			William J Jr	Son				M	W	9	S		yes	yes	New York	New Jersey	New York
			Anne Marie	Daughter				F	W	12	S		no	yes	New York	New Jersey	New York
		405	Rean Ella H	Head	R	50	R	F	W	39	S		no	yes	New York	Irish Free State	New York

New York	Hungary	Hungary		56	17	2			yes	none			yes	no	
New York	Massachusetts	Russia		56	17	2			yes	Salisman	Cotton goods	4590	w	yes	no
England	British Isles	England	English	00	00	1	1914	no	yes	Nurse R.N.	Hospital	5594	w	yes	
England	England	England	English	00	00	1	1913	no	yes	none					
New Jersey	Austria	New Jersey		57	10	1			yes	Salisman	Rubber	4590	w	yes	no
New York	Germany	New York		56	12	1									
New York	New York	New York		56					yes	Chaffeur	Dairy	4690	w	yes	no
New York	New York	New York		56					yes	Typist	Army + Navy Store	7190	w	yes	
New York	New York	New York		56					yes	Patrolman	City of New York	4793	w	yes	yes w/w
New Jersey	Germany	Germany		57	13	0			yes	none					
Denmark	UK Denmark	Denmark	Danish	07	07	1	1913	all	yes	Cross Business	Antisocial records	28X10		yes	no
Denmark	Denmark	Denmark	Danish	07	07	1	1913	all	yes	none					
Hokkaido	Denmark	Denmark		69	07	0			yes	none					
New York	New York	New York		56					yes	Efficiency Expert	Wall St. Brokerage	9994	w	yes	no
New York	Germany	Germany		56	13	0			yes	none					
New York	New York	New York		56					yes	none					
New York	New York	New York		56					yes	none					
New Jersey	Irish Free State	Irish Free State		57	04	0			yes	Agent	Insurance	8885	w	yes	yes w/w
New York	Australia	Irish Free State		56	11	0			yes	none					
New York	New Jersey	New York		56					yes	none					
New York	New Jersey	New York		56					yes	none					
New York	Irish Free State	New York		56	04	1			yes	Manager	Telegraph	7379	w	yes	

4 DRAFT REGISTRATION CARD

REGISTRATION CARD 017

SERIAL NUMBER 1062 ORDER NUMBER A 017

Frank Royal Brushaber

RESIDENCE 936 St Marks Ave NY KINGS N. Y.

Age in Years 34 Date of Birth Sept 6 1884

RACE

White	Negro	Other	Indian	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Eastern	Western
U. S. CITIZEN			ALIEN	
Native born	Naturalized	Claim to Father's Naturalization & has Registered's Report	Probation	Immigrant
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PRESENT OCCUPATION Cashier EMPLOYER'S NAME Gavies, Thomas

PLACE OF EMPLOYMENT OR BUSINESS 5 Nassau St N.Y. City

NEAREST RELATIVE Name Anna J. Brushaber Address 936 St Marks Ave Bklyn

I AFFIRM THAT I HAVE ANSWERED ABOVE AS WELL AS THAT THEY ARE TRUE
Frank R. Brushaber
 P. M. 42, 05. FORM No. 1 (2-22)

31-9-61-C
REGISTRAR'S REPORT

DESCRIPTION OF REGISTRANT

Feet	HEIGHT		Shoulder	BUILD		COLOR OF EYES	COLOR OF HAIR
	Medium	Short		Medium	Short		
4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	74	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Blue	Brown

27 Does person look sane, leg. hand, eye, or be obviously physically unimpaired (Specify.)
O.K. except rd rupture

28 I certify that my answers are true; that the person registered has read or had read to him his own answers; that I have witnessed his signature or made, and that all of his answers of which I have knowledge are true, except as follows:

R. J. Small
 Registrar

Date of Registration SEP 12 1918

LOCAL BOARD
FOR
BROOKLYN DIV. No. 64
 City of New York, State of New York
 117th St. & 4th Ave. & Albany Ave.
 Brooklyn, N. Y. Telephone No. 6128

(The stamp of this Local Board must be placed on the registration card for purposes here stated.)

5 ABOUT BRUSHABER'S BOSS

Here's some interesting tidbits on Brushaber's boss, Frederick M. Davies, of *Davies, Thomas & Co*, of 140 Broadway (previously of 5 Nassau St.). Notice he left Frank Brushaber \$5000 for his years of faithful . . . ahem . . . "service." I wonder if he read the **Classification Act of 1923**.

Davies was one of the Solicitors for Complainant on our famous case at issue.

**WILL LEAVES A GIFT
TO A. G. VANDERBILT**

**Frederick M. Davies Died on
Day After Friend Sailed
on the Lusitania.**

\$50,000 FOR NAVAL CAREER

**Testator Provided That Sum for Son
if He Would Go Through
Annapolis Academy.**

The will of Frederick Martin Davies, nephew of the late Frederick Townsend Martin, disposing of an estate estimated to be in excess of \$1,000,000, was filed for probate yesterday. There are gifts of "personal remembrance" to Alfred Gwynne Vanderbilt, William F. Whitehouse, Jr., and William De Lancey Kountze, friends of the testator. Mr. Vanderbilt sailed on the *Lusitania* on May 1. Mr. Davies died in his home at 20 East Eighty-second Street on May 2.

The gifts to the testator's friends are to be chosen by his widow, Mrs. Emily O'Neill Davies, who gets the income for life from the residuary estate, besides all horses, carriages, autos, books, pictures, and furniture, and one-third of all realty except certain property at New Haven, Conn., which is to go to the Phelps Association of that city.

On the death of Mrs. Davies, the principal of the residue is to be divided equally among the three children, Emily O'Neill Davies, 11 years old; Frederick Martin Davies, Jr., 8, and Audrey Davies, 3. The will was dated Feb. 5, 1912.

Under a codicil, dated May 27, 1914, Frederick Martin Davies, Jr., receives a portrait of his great-uncle, Frederick Townsend Martin, and a gold watch and chain that were the property of the latter. There is also a provision that the widow is to set aside a sum of \$50,000, the income to be paid to Frederick Martin Davies, Jr., until he is 25 years old, or until he shall be graduated from the Naval Academy at Annapolis. Then he is to receive the principal. Should the boy not choose to enter the academy or fail to finish his course there, the fund is to revert to the residuary estate and be divided pro rata among the three children.

There are bequests of \$4,000 each to Mary Bogart Codet and Thomas P. Quinn, and \$5,000 to Frank R. Brushaber, "in appreciation of their years of faithful service to the firm" of Davies, Thompson & Co., the banking house at 140 Broadway, of which Mr. Davies was the head. Burton L. Powley, "man servant of my father-in-law, Eugene M. O'Neill," receives \$5,000.

6 TREASURY DECISION 2313

Treasury Decision Under Internal Revenue Laws of the United States

Vol. 18 January-December 1916

W. G. McAdoo Secretary of the Treasury

Washington Government Printing Office 1917

T.D. 2313 Income Tax

Taxability of interest from bonds and dividends on stock of domestic corporations owned by nonresident aliens, and the liabilities of nonresident aliens under section 2 of the act of October 3, 1913.

Treasury Department Office of Commissioner of Internal Revenue Washington, D.C., March 21, 1916

To collectors of internal revenue:

Under the decision of the Supreme Court of the United States in the case of Brushaber v. Union Pacific Railway [sic] Co., decided January 24, 1916, it is hereby held that income accruing to nonresident aliens in the form of interest from the bonds and dividends on the stock of domestic corporations is subject to the income tax imposed by the act of October 3, 1913.

Nonresident aliens are not entitled to the specific exemption designated in paragraph C of the income-tax law, but are liable for the normal and additional tax upon the entire net income "from all property owned, and of every business, trade, or profession carried on in the United States," computed upon the basis prescribed in the law.

The responsible heads, agents, or representatives of nonresident aliens, who are in charge of the property owned or business carried on within the United States, shall make a full and complete return of the income therefrom on Form 1040, revised, and shall pay any and all tax, normal and additional, assessed upon the income received by them in behalf of their nonresident alien principals.

The person, firm, company, copartnership, corporation, joint-stock company, or association, and insurance company in the United States, citizen or resident alien, in whatever capacity acting, having the control, receipt, disposal, or payment of fixed or determinable annual or periodic gains, profits, and income of whatever kind, to a nonresident alien, under any contract or

otherwise, which payment shall represent income of a nonresident alien from the exercise of any trade or profession within the United States, shall deduct and withhold from such annual or periodic gains, profits, and income, regardless of amount, and pay to the officer of the United States Government authorized to receive the same such sum as will be sufficient to pay the normal tax of 1 per cent imposed by law, and shall make an annual return on Form 1042.

The normal tax shall be withheld at the source from income accrued to nonresident aliens from corporate obligations and shall be returned and paid to the Government by debtor corporations and withholding agents as in the case of citizens and resident aliens, but without benefit of the specific exemption designated in paragraph C of the law.

Form 1008, revised, claiming the benefit of such deductions as may be applicable to income arising within the United States and for refund of excess tax withheld, as provided by paragraphs B and P of the income-tax law, may be filed by nonresident aliens, their agents or representatives, with the debtor corporation, withholding agent, or collector of internal revenue for the district in which the withholding return is required to be made.

That part of paragraph E of the law which provides that "if such person is absent from the United States the return and application may be made for him or her by the person required to withhold and pay the tax " is held to be applicable to the return and application on Form 1008, revised, of nonresident aliens.

A fiduciary acting in the capacity of trustee, executor, or administrator, when there is only one beneficiary and that beneficiary a nonresident alien, shall render a return on Form 1040, revised; but when there are two or more beneficiaries, one or all of whom are nonresident aliens, the fiduciary shall render a return on Form 1041, revised, and a personal return on Form 1040, revised, for each nonresident alien beneficiary.

The liability, under the provisions of the law, to render personal returns, on or before March 1 next succeeding the tax year, of annual net income accrued to them from sources within the United States during the preceding calendar year, attaches to nonresident aliens as in the case of returns required from citizens and resident aliens. Therefore, a return on Form 1040, revised, is required except in cases where the total tax liability has been or is to be satisfied at the source by withholding or has been or is to be satisfied by personal return on Form 1040, revised, rendered in their behalf. Returns shall be rendered to the collector of internal revenue for the district in which a nonresident alien carries on his principal business within the United States or, in the absence of a principal business within the United States and in all cases of doubt, the collector of internal revenue at Baltimore, Md., in whose district Washington is situated.

Nonresident aliens are held to be subject to the liabilities and requirements of all administrative, special, and general provisions of law in relation to the assessment, remission, collection, and refund of the income tax imposed by the act of October 3, 1913, and collectors of internal revenue will make collection of the tax by distraint, garnishment, execution, or other appropriate process provided by law.

So much of T.D. 1976 as relates to ownership certificate 1004, T.D. 1977 (certificate Form 1060), 1988 (certificate Form 1060), T.D. 2017 (nontaxability of interest from bonds and dividends on stock), T.D. 2030 (certificate Form 1071), T.D. 2162 (nontaxability of interest from bonds and dividends on stock) and all rulings heretofore made which are in conflict herewith are hereby superseded and repealed.

This decision will be held effective as of January 1, 1916.

W. H. Osborn Commissioner of Internal Revenue

Approved, March 30, 1916:

Byron R. Newton, Acting Secretary of the Treasury

(T. D. 2312.)

Modifying T. D. 2246 of October 1, 1915.

Central denaturing bonded warehouse not required by manufacturers using Formula 2-b in the manufacture of sulphuric ether to be used in connection with the production of smokeless powder.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., March 22, 1916.

To collectors of internal revenue:

So much of T. D. 2246 as requires the establishment of central denaturing warehouses at manufacturing plants where sulphuric ether prepared from alcohol, denatured under Formula 2-b, is used in the manufacture of smokeless powder, is hereby revoked.

Hereafter manufacturers using such denatured alcohol for the purpose stated may procure the same from a distillery or central denaturing warehouse wherever located.

W. H. OSBORN,
Commissioner of Internal Revenue.

Approved:

BYRON R. NEWTON,
Acting Secretary of the Treasury.

(T. D. 2313.)

Income tax.

Taxability of interest from bonds and dividends on stock of domestic corporations owned by nonresident aliens, and the liabilities of nonresident aliens under section 2 of the act of October 3, 1913.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., March 21, 1916.

To collectors of internal revenue:

Under the decision of the Supreme Court of the United States in the case of *Brushaber v. Union Pacific Railway Co.*, decided January 24, 1916, it is hereby held that income accruing to nonresident aliens in the form of interest from the bonds and dividends on the stock of domestic corporations is subject to the income tax imposed by the act of October 3, 1913.

Nonresident aliens are not entitled to the specific exemption designated in paragraph C of the income-tax law, but are liable for the normal and additional tax upon the entire net income "from all property owned, and of every business, trade, or profession carried on in the United States," computed upon the basis prescribed in the law.

The responsible heads, agents, or representatives of nonresident aliens, who are in charge of the *property owned or business* carried on

within the United States, shall make a full and complete return of the income therefrom on Form 1040, revised, and shall pay any and all tax, normal and additional, assessed upon the income received by them in behalf of their nonresident alien principals.

The person, firm, company, copartnership, corporation, joint-stock company, or association, and insurance company in the United States, citizen or resident alien, in whatever capacity acting, having the control, receipt, disposal, or payment of fixed or determinable annual or periodic gains, profits, and income of whatever kind, to a nonresident alien, under any contract or otherwise, which payment shall represent income of a nonresident alien from the exercise of any *trade or profession* within the United States, shall deduct and withhold from such annual or periodic gains, profits, and income, regardless of amount, and pay to the officer of the United States Government authorized to receive the same such sum as will be sufficient to pay the normal tax of 1 per cent imposed by law, and shall make an annual return on Form 1042.

The normal tax shall be withheld at the source from income accrued to nonresident aliens from corporate obligations and shall be returned and paid to the Government by debtor corporations and withholding agents as in the case of citizens and resident aliens, but without benefit of the specific exemption designated in paragraph C of the law.

Form 1008, revised, claiming the benefit of such deductions as may be applicable to income arising within the United States and for refund of excess tax withheld, as provided by paragraphs B and P of the income-tax law, may be filed by nonresident aliens, their agents or representatives, with the debtor corporation, withholding agent, or collector of internal revenue for the district in which the withholding return is required to be made.

That part of paragraph E of the law which provides that "if such person * * * is absent from the United States, * * * the return and application may be made for him or her by the person required to withhold and pay the tax * * *" is held to be applicable to the return and application on Form 1008, revised, of nonresident aliens.

A fiduciary acting in the capacity of trustee, executor, or administrator, when there is only one beneficiary and that beneficiary a nonresident alien, shall render a return on Form 1040, revised; but when there are two or more beneficiaries, one or all of whom are nonresident aliens, the fiduciary shall render a return on Form 1041, revised, and a personal return on Form 1040, revised, for each nonresident alien beneficiary.

The liability, under the provisions of the law, to render personal returns, on or before March 1 next succeeding the tax year, of annual

net income accrued to them from sources within the United States during the preceding calendar year, attaches to nonresident aliens as in the case of returns required from citizens and resident aliens. Therefore, a return on Form 1040, revised, is required except in cases where the total tax liability has been or is to be satisfied at the source by withholding or has been or is to be satisfied by personal return on Form 1040, revised, rendered in their behalf. Returns should be rendered to the collector of internal revenue for the district in which a nonresident alien carries on his principal business within the United States or, in the absence of a principal business within the United States and in all cases of doubt, to the collector of internal revenue at Baltimore, Md., in whose district Washington is situated.

Nonresident aliens are held to be subject to the liabilities and requirements of all administrative, special, and general provisions of law in relation to the assessment, remission, collection, and refund of the income tax imposed by the act of October 3, 1913, and collectors of internal revenue will make collection of the tax by distraint, garnishment, execution, or other appropriate process provided by law.

So much of T. D. 1976 as relates to ownership certificate 1004, T. D. 1977 (certificate Form 1060), T. D. 1988 (certificate Form 1060), T. D. 2017 (nontaxability of interest from bonds and dividends on stock), T. D. 2030 (certificate Form 1071), T. D. 2162 (nontaxability of interest from bonds and dividends on stock) and all rulings heretofore made which are in conflict herewith are hereby superseded and repealed.

This decision will be held effective as of January 1, 1916.

W. H. OSBORN,

Commissioner of Internal Revenue.

Approved, March 30, 1916:

BYRON R. NEWTON,

Acting Secretary of the Treasury.

(T. D. 2314.)

Emergency revenue law—Theaters.

Revoking T. D. 2297 of February 11, 1916, relating to tax on proprietors of theaters.

TREASURY DEPARTMENT,

OFFICE OF COMMISSIONER OF INTERNAL REVENUE,

Washington, D. C., March 25, 1916.

To collectors of internal revenue, revenue agents, and others concerned:

This office, after due deliberation and full consideration, has decided to revoke T. D. 2297, relating to tax imposed on proprietors of theaters. Revenue officers in determining the tax to be due from such parties will apply the general rules applicable to all internal-revenue special-tax payers.